



Council Policy GENERAL RATE DONATIONS POLICY

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| Corporate Plan Reference: | <i>The Noosa Community</i> |
| Endorsed by Council: | 30 June 2021 |
| Policy Author: | Director Corporate Services |

POLICY BACKGROUND

Noosa Council recognises that community organisations provide an extensive range of valuable community, sporting, recreational, environmental and cultural services to residents of the shire. These services play a key role in the development of strong and connected communities and the provision of positive lifestyle choices for residents.

Council currently supports these organisations through a number of mechanisms including direct staff assistance and advice, the annual Council community grants program and via reduced fees payable including development fees and contributions.

Council is also committed to supporting community organisations by providing a donation up to the value of the annual general rates levied on a property owned or utilised by an eligible community organisation.

COUNCIL POLICY

Legislative requirements

Section 93 (3) of the *Local Government Act 2009* states that certain land is exempt from general rates. Section 73 of the *Local Government Regulation 2012* further details land that is exempt from rating in accordance with Section 93(3)(j)(ii) of the *Local Government Act 2009*.

Section 119 of the *Local Government Regulation 2012* states that Council may grant a ratepayer a concession for rates or charges. Section 120(1)(b)(i) states that the concession may be granted if Council is satisfied the land is owned by an entity whose objects do not include making a profit.

Eligibility Criteria

To be eligible for a donation under this policy, community organisations must meet the following eligibility criteria. Organisations must:

1. Be an incorporated not for profit organisation or a company limited by guarantee that has been endorsed by the Australian Taxation Office as a charity (tax exempt fund or deductible gift recipient);
2. Be a registered not for profit association in Queensland;
3. Either own, lease or be trustee for the subject land, and be directly responsible for the payment of rates and charges levied by Council;
4. Be substantially volunteer-based and not in receipt of Queensland or Australian Government operational funding;
5. Not operate under a commercial business model; and
6. Organisations must demonstrate their eligibility by completing the 'Donations In-lieu of Rates and Charges Levied by Council' form.

Classes of Organisations

1. Community, & welfare organisations

- A. Not-for-profit organisations that exist primarily to undertake community service and welfare activities and rely mainly on volunteer labour, membership fees and/or community funding to operate sustainably.
- B. Crisis and emergency accommodation - non-profit entities that operate for the public benefit by providing crisis accommodation i.e. transitional short – medium term accommodation including for example, accommodation for persons escaping domestic violence.

2. Housing facilities for the aged

- A. Religious entities that provide housing for aged persons as defined in section 73 of the Local Government Regulation 2012; or
- B. Not-for-profit organisations that provide high care nursing home type housing for aged persons. A donation is not applicable for independent living facilities. For those properties with a combination of high-care and independent living facilities, a donation is only applicable on general rates applicable to the high-care portion of the property.

Note: does not include accommodation facilities provided for aged persons by commercial enterprises that are not registered charitable, not for profit, religious or community / welfare organisations.

3. Emergency services

Not-for-profit emergency service organisations such as SES, Rural Fire Brigades, Air Sea Rescue, and the like that rely wholly or in part on voluntary labour and funding drawn from the community.

4. Sporting and recreation organisations (a)

Up to a 100% donation on general rates will apply to not-for-profit organisations that undertake particular sporting or recreational activities for the benefit of members and rely exclusively on membership fees and/or community fundraising. These clubs may hold a Community Other liquor licence. This does not include clubs or organisations with paid employees.

5. Sporting and recreation organisations (b)

Up to a 50% donation on general rates will apply to organisations that undertake sporting or recreational activities for the benefit of members and have paid employees, hold an open liquor licence and has less than 5 gaming machines.

6. Surf Life Saving Clubs

Up to a 100% donation on general rates will apply to Surf Life Saving Clubs that undertake particular community, sporting or recreational activities for the benefit of members.

Recognition Provision

As a condition of a rate donation, suitable acknowledgement is to be given to Council by the organisation for the rate donation provided. This acknowledgement can be in the form of signage, any form of communication by the organisation to members or proper mention at appropriate functions, events, delegations, presentations or the like.

Donation Review Process

All donations approved under this policy will be reviewed every four years. Organisations will be notified of the scheduled review in writing. To be eligible to continue to receive a donation, organisations must demonstrate their eligibility by completing the 'Donations In-lieu of Rates and Charges Levied by Council' form. Council may request additional information and/or an on-site meeting with the organisation.

Donation recipients under this policy are required to immediately notify Council should their eligibility status change. Failure to do so may result in Council recovering any funds incorrectly paid to, or on behalf of the organisation.

ROLES AND RESPONSIBILITIES

Revenue Services will maintain the list of eligible organisations and undertake reviews of eligibility in accordance with this policy.

DEFINITIONS

Commercial business model - means a business operating on a fee for service basis and has the ability to generate sufficient income to support operations (excluding those child care centres and kindergartens affiliated with the Crèche and Kindergarten Association Ltd (C&K) or a community based early childhood provider).

RELEVANT LEGISLATION

Local Government Act 2009
Local Government Regulation 2012
Revenue Statement
Revenue Policy

Version control:

| Version | Reason/ Trigger | Change (Y/N) | Endorsed/ Reviewed by | Date |
|---------|-----------------|--------------|-----------------------------|------------|
| 1.0 | Create new | | Director Corporate Services | 29/06/2018 |
| 2.0 | Review | N | Director Corporate Services | 30/06/2021 |